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not want more heat to be generated in this House. So, I seek the permission of the House to withdraw the Bill." (Applause.)

The Bill was withdrawn, with the permission of the House.

IV.—GOVERNMENT MOTIONS.

(1) AMENDMENT TO SCHEDULE TO THE MADRAS MOTOR VEHICLES (TAXATION OF PASSENGERS AND GOODS) ACT, 1952.

* THE HON. DR. U. KRISHNA RAO :—" Sir, this is a motion to amend the Schedule to the Madras Motor Vehicles (Taxation of Passengers and Goods) Act, 1952. I move, Sir—

' *That the following draft of a rule proposed to be made by the Government of Madras under section 4 (2) of the Madras Motor Vehicles (Taxation of Passengers and Goods) Act, 1952 (Madras Act XVI of 1952), amending the Schedule to the said Act, be approved :—*

DRAFT RULE.

In the said Schedule, rule 1 shall be renumbered as sub-rule (1) of that rule, and to the rule as so re-numbered, the following sub-rule shall be added, namely :—

" *(2) The amount of the composition fee calculated with reference to clause (a) or clause (b) of sub-rule (1) shall be payable at the option of the operator either quarterly or in three equal monthly instalments.*" '

" Mr. Speaker, Sir, under section 4, an operator of a stage carriage or a lorry may apply for permission to compound the tax assessable on him under the Act by paying in lieu thereof a fee fixed in the manner specified in the schedule. The schedule provides that the composition fee referred to in section 4 shall be calculated for the entire unexpired period of the currency of the permit or for a period of three months. It has been represented to the Government that operators find it difficult to pay in one instalment the composition fee for each quarter. The Government after careful consideration have decided that both bus and lorry operators may be permitted to make payments of composition fee once a month or once a quarter, and that the schedule should be amended suitably. It is therefore proposed to amend the schedule with reference to the decision of the Government referred to by me."

MR. SPEAKER :—" Motion moved—

' That the following draft of a rule proposed to be made by the Government of Madras under section 4 (2) of the Madras

Motor Vehicles (Taxation of Passengers and Goods) Act, 1952 (Madras Act XVI of 1952), amending the Schedule to the said Act be approved :—

DRAFT RULE.

In the said Schedule, rule 1 shall be renumbered as sub-rule (1) of that rule, and to the rule as so renumbered, the following sub-rule shall be added, namely :—

" (2) The amount of the composition fee calculated with reference to clause (*a*) or clause (*b*) of sub-rule (1) shall be payable at the option of the operator either quarterly or in three equal monthly instalments.' ' "

SRI PILLALAMARRI VENKATESWARLU :—" Mr. Speaker, Sir, it is good that the Hon. Minister for Industries has come forward with an amendment to his own Bill which was passed in this House very recently. Of course during the debate on the Bill, such defects were pointed out by hon. Members, but the Hon. Minister did not concede the existence of such defects, although they were brought to his notice. We are grateful that now at least the Minister has taken up a conciliatory attitude towards the bus operators.

" In this connexion, I should like to point out to him that there are certain other defects also in the Motor Vehicles Act generally relating to the drivers and conductors and their salaries, and particularly in connexion with a new scheme which the Government have introduced relating to first-aid training. During the question hour itself it was brought to the notice of the Government that the difficulties of the bus drivers and conductors are great in undergoing this training. We are of course happy that the Minister has shown some consideration to the bus operators; the same consideration may now be shown to the drivers and conductors because it is not easy, as the Hon. Minister knows, to undergo training for first-aid precautions. I hope, Sir, the Hon. Minister will bear this point in mind and do something for the poor bus drivers and conductors as well."

SRI VAVILALA GOPALAKRISHNAIAH :—" I have given notice of an amendment, Sir."

MR. SPEAKER :—" There is no such amendment."

SRI VAVILALA GOPALAKRISHNAIAH :—" My amendment was to the effect that this be referred to a Select Committee."

MR. SPEAKER :—" That relates to another motion to be moved by Mr. Pattabhi Rama Rao I think."

SRI VAVILALA GOPALAKRISHNAIAH :—" Perhaps my amendment has been misplaced. Please allow me to move it, Sir."

MR. SPEAKER :—" All right. The hon. Member may speak on the Motion."

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* **SRI VAVILALA GOPALAKRISHNAIAH** :—" ఇప్పుడు యీ బిల్లును ప్రభుత్వంవారు తీసుకురావడంలో దీన్నిఅంతా మేము అంగీకరిస్తామని కాదు. అసలు యీబిల్లులోవున్నటువంటి సమస్య ఏమిటంటే, క్రిందటి తడవ దీనికి సంబంధించిన అసలు బిల్లును ప్రభుత్వం ప్రవేశపెట్టినప్పుడు, మేము దానికి ఎన్నో అభ్యంతరములు పెట్టడము జరిగింది. దాన్ని అప్పుడు ఏదో విధంగా ప్రభుత్వంవారు ప్యాసు చేయించుకున్నారు. దానిలో జరిగిన పొరపాట్లు దిద్దుకోటానికి ఇప్పుడు మరల యీ బిల్లును తెచ్చారు. అసలు తప్పు అనేది వస్తే, గవర్నమెంటు ఆఫీసర్సు ఎక్కౌంట్సులోనే చాలా తప్పులున్నది. పైగా యింకొక విషయం ఉన్నది. ప్రభుత్వంవారు మోటారు vehicles విషయంలో ఆపరేటర్లు ఎక్కౌంట్సు రోజు రోజు వ్రాసి లెక్కలు చూపించలేరని ఈ procedure అంతా కష్టమని అనుకునే వాళ్లకు compounding అనేది ప్రభుత్వం యిచ్చారు. ఒకసారి ఈ విధానంద్వారా చేర్చే అవకాశం యిచ్చిన తర్వాత వాళ్లు ఎక్కౌంట్సు maintain చేయాలి అని వత్తిడిఎందుకుచేస్తున్నదని అడుగుతున్నాను. ఈ ఆపరేటర్లలో అనేకమందికి యీ ఎక్కౌంట్సు పెట్టలేని కారణంచేతనేగదా ఈ compounding అయినా ఎట్లానో కష్టపడి కట్టుతున్నారు. ఒకసారి compound యివ్వటానికి ఒప్పుకొన్న తర్వాతయినా అక్కౌంట్సుతో పని ఏముంది.

" రెండవది ఈ బిల్లును ప్రభుత్వంవారు మొట్టమొదటిసారి తీసుకొనివచ్చినప్పుడు నేను అనేక పర్యాయములు యీ మోటారు వర్కర్సుకు, అందులో పనిచేసే వాళ్లందరికికూడా కావలసిన సౌకర్యాలు కలుగజేయవలెని ఈ వసూళ్లవల్ల వచ్చే లాభాలను ప్రయాణీకులుకూడా పొందాలని చెప్పాను. ఇప్పుడు ఈ motor vehicles మీద ఆదాయం అంతా, ఆపరేటర్లు ప్రభుత్వం యిద్దరు పంచుకుంటున్నారు. పగలు రాత్రి కష్టపడేవాళ్ళకు యేమీలేదు. పూర్కనే పై పెత్తనం చేసినదానికి ఆదాయం పంచుకోవటం జరుగుచున్నది. అందుకనే, యీ మోటారు వర్కర్సు వగైరా వాళ్లకందరికి యీ ఆదాయంలో ప్రయోజనం వుండాలంటున్నాను. అందుకగాను శాస్త్రములో ఏఆపరేటరైనా మూడు vehicles అంతకన్న తక్కువవున్న వాళ్లనుఅందరినివదలివేసి, మిగతావాళ్లవందరిని లెక్కలోకి తీసుకొని వాళ్ల ఆదాయంలో ప్రభుత్వానికి యిచ్చేటట్లుగా యీ వర్కర్సుకుకూడా కొంతభాగము ఆదాయంలో ఇచ్చేటట్లు ప్రభుత్వంవారు కృషి చేయాలంటున్నాను. అట్లా ప్రభుత్వం తలపెట్టకపోతే దాని ప్రతిఫలమేనని అప్పుకొరకు వెళితే పీల్చుకుని తినే మార్వాడిలాగు యీ ప్రభుత్వం యీ vehicles మీదవచ్చే ఆదాయం అంతా తినటానికి సిద్ధపడుతున్నదని చెప్పవలసివుంటుంది. ప్రజలకు సౌకర్యాలు యేమైనా యీ ప్రభుత్వం చేశారా అంటే, అవి ఎక్కడచూచినా కనబడవు. ఒక ప్రక్కన ఆపరేటర్లు, మరొక ప్రక్కన ప్రభుత్వం ఎవరిలాభాలకోసంవారు ప్రజలకు వివిధమైన సౌకర్యాలు చేయకుండా, ప్రజలనుండి డబ్బుమాత్రం వసూలుచేసి పంచుకోవడం జరుగుచున్నది. ఇది శ్రీరామరాజ్యం కాబట్టి ప్రభుత్వంవారు యిప్పటికైనా యీ వర్కర్సుకుగాను, వాళ్ళ యొక్క welfare ను, ప్రజల సౌకర్యాలు ప్రభుత్వదృష్టిలో పెట్టుకొని, వర్కర్సుకు కూడా ఈ ఆదాయంలో ప్రయోజనం అందేటటుచూడాలి."

* **SRI K. KRISHNA RAO** :—" Sir, there are two ways in which an operator of a vehicle can pay the tax, one is by actually submitting the account of his collections and paying the fee fixed, and the other is by paying a composition fee. I should like to know how by composition you are getting anything less than what

you would otherwise get on the basis of actual collections. Is there any check to show that persons who pay the composition fee are at a greater advantage than those who pay on the basis of actual collections? In such a case, I think we can have no objection to this Motion."

* THE HON. DR. U. KRISHNA RAO :—" Sir, I shall reply to my hon. Friend Mr. Krishna Rao first. Even in the original Act, there is provision for compounding. Compounding means an advantage to both parties; it helps the Government to get the money in a lump sum in advance, and it helps the bus operator in that it removes from him the obligation to undergo formalities such as filling up so many forms and undergoing so much 'oppression' as the bus operators say. It is therefore an advantage both to the Government and to the bus operator. But in actual application, we found that some people found it difficult to pay the quarterly amount in a lump sum. We appreciated their difficulties and said we would take it month by month. I do not think there is any unfair advantage to the bus operator or undue loss to the Government by this process. It is true that if we go by the strict method of computation, we may get a little more money, but it means extra trouble and annoyance to the bus operator. Once the principle of compounding has been accepted, this is only taking us one step further. Instead of paying in lump every quarter, he is allowed to pay in monthly instalments. So far as the remarks of Mr. Gopalakrishnaiah and Mr. Venkateswarlu are concerned, I am afraid they are outside the scope of this Motion for the reason that the tax is a tax on the bus operator, and the workers have no place in it. I concede there are ever so many things to be done for the workers, not only the few things referred to by Mr. Gopalakrishnaiah or by Mr. Venkateswarlu. I have always been saying that the Government would always be willing to consider any reasonable requests coming on behalf of the workers. My friends should not take advantage of this occasion and make it appear that the Government are not doing anything. I want that impression to be removed once and for all. Any advantage which the worker may get in reference to first-aid training, should not be supposed to be on the ground that the Government are yielding to the intimidation and threats of the two Members—I refuse to agree to the creation of any such impression. But, as I said, and I give the assurance again, that any reasonable requests made by or on behalf of the workers and coming from any part of the House will be favourably considered by the Government."

9-50 a.m. SRI VAVILALA GOPALAKRISHNAIAH :—" On a point of information, Sir, the Hon. Minister has not replied to my point. In regard to monthly instalments and other things they have to maintain regular accounts. Now that you are going to collect the compounding fees, they need not be asked to maintain accounts relating to the number of passengers and in what routes the collections were made, etc. These hardships must therefore be removed."

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* THE HON. DR. U. KRISHNA RAO :—" All the benefits which the bus operators were getting under the quarterly system they will also get under the monthly system. Though the calculation is made for the quarter, the collection is by the month."

MR. SPEAKER :—" The question is—

' That the following draft of a rule proposed to be made by the Government of Madras under section 4 (2) of the Madras Motor Vehicles (Taxation of Passengers and Goods) Act, 1952 (Madras Act XVI of 1952), amending the Schedule to the said Act, be approved.

DRAFT RULE.

In the said Schedule, rule 1 shall be renumbered as sub-rule (1) of that rule, and to the rule as so renumbered, the following sub-rule shall be added, namely :—

" (2) The amount of the composition fee calculated with reference to clause (*a*) or clause (*b*) of sub-rule (1) shall be payable at the option of the operator either quarterly or in three equal monthly instalments." ' "

The motion was put and carried.

(2) AMENDMENTS TO THE MADRAS GENERAL SALES TAX (TURNOVER AND ASSESSMENT) RULES, 1939.

* THE HON. SRI S. B. P. PATTABHI RAMA RAO :—" Sir, I move—

' *That the following draft amendments to the Madras General Sales Tax (Turnover and Assessment) Rules,* 1939 *(published with Revenue Department Notification No.* 818, *dated the* 12*th September* 1939, *at pages* 1–5 *of the Extraordinary issue of the* Fort St. George Gazette, *dated the* 15*th September* 1939, *as subsequently amended), which it is proposed to make in exercise of the powers conferred by section* 3, *sub-sections* (4) *and* (5), *of the Madras General Sales Tax Act,* 1939 *(Madras Act IX of* 1939), *be approved.*

Draft amendment (1) (ii) *relating to item* (cc) *in rule* 4 (3) *shall come into force on the* 1st *April* 1953.

DRAFT AMENDMENTS.

In the said rules—

(1) *in rule* 4 (3)—

(i) *for item* (a), *the following item shall be substituted, namely* :—

" (a) (i) *in the case of an electrical contract other than electro-plating contract* 20;

(ii) *in the case of electroplating contract* . . . 27 ";